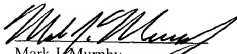


91 -- 40. The method of dry etching according to claim 26, wherein said method of dry etching uses an ICP etching device. --

REMARKS

This amendment is being submitted to remove multiple dependencies in the claims. It is believed that no new matter is being added. Accordingly, it is requested that this amendment be entered.

Respectfully submitted,


Mark J. Murphy
Registration No. 34,225

COOK, ALEX, McFARRON, MANZO,
CUMMINGS & MEHLER, Ltd.
200 West Adams Street, Suite 2850
Chicago, Illinois 60606
(312) 236-8500